

**Cost Accounting
Strawman Could-Be Process Model**

External Approval
Authority (Boards/
Commissions)

Budget

State Law
(RCWs)

Washington
Administrative
Code (WACs)

State
Accounting
Policy (SAAM)

Federal Law
and Regulations

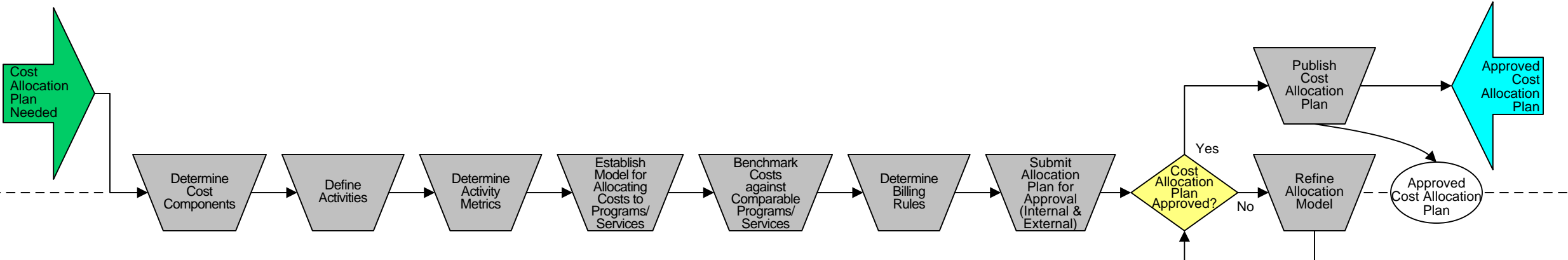
Contract / Grant
Terms

Agency
Policies

Internal Controls

Agency
Program
Business Needs

Statewide



Agency

